

Based on information collected up to October 2002**1. TARIFF MEASURES****Structure of the tariff schedule**

Tunisia applies the 2000 version of the Harmonized Commodity Description and Coding System. In addition to the six-digit subheadings of the Harmonized System, two additional digits are used for EU requirements, and another digit for national requirements. The tariff schedule has two columns of customs duties: (1) MFN duty rates, and (2) EU rates.

Tariff publications

Current information on customs-related matters is available from:
Direction Générale des Douanes
5, Rue des Ichbilila 1001 Tunis

12 MFN Duties

Law No. 89-113 of 30 December 1989 established a new customs tariff with a minimum rate of 15% and a maximum rate of 43% for all imports except agricultural products and agri-foodstuff. The 1999 budget provided for the reduction of customs duty from 43% to 25% in three phases. Efforts to reduce average tariff levels by virtue of the 2000 Finance Law (law No. 99-101 of 31 December 1999) and the 2002 Finance Law (law No. 2001-123 of 28 December 2001) resulted in an average MFN rate of 34%. Agricultural products and agri-foodstuff are subject to tariff protection up to 215% in conformity with decree No. 2002-123 of 28 January 2002.

14.1 Low duties

A number of products are regulated by duty-free tariff quotas or tariff quotas of 10% established on such imports as agricultural products, live animals, plants, seeds, animal fodder, fertilizers, sterile plastic sacs used for conserving the concentrate of tomatoes, cement clinker, and granulated caoutchouc.

16 Temporary reduced duties

Under provisions of law No. 93-120 of 27 December 1993, the Investment Incentives Code allows for exemption from customs duties and other import duties on products not locally produced in respect of two types of incentives: (1) common incentives applied to all investment projects except projects relating to mining and energy, and (2) specific incentives reserved for projects engaged in the following fields: agriculture and fishing, manufacturing industries, public works, tourism, handicrafts, transport, education, vocational training, cultural production and entertainment, entertainment for children, health, and export promotion.

Decree No. 96-1190 of 1 July 1996, as amended, provides for reductions of customs duties to 10% on inputs required for the manufacture of various articles and products annexed to the above decree.

Decree No. 2002-546 of 5 March 2002, as amended, allows for temporary exemption from customs duties on raw materials and inputs not locally produced intended for the exclusive manufacture of specified goods.

Decree No. 2002-675 of 1 April 2002 provides for exemption from or reductions of customs duties to 10%, 15%, 20% and 28% on a wide range of products listed in five annexes attached to the above decree.



Preferential duties under trade agreements

19.2 Regional and sub-regional agreements

The treaty of 17 February 1989 setting up the Arab Maghreb Union provides for the eventual introduction of the free movement of goods between the five countries (Algeria, Libya, Mauritania, Morocco and Tunisia) which are members of the Union. Two conventions have been signed in connection with the implementation of this objective: (1) the Trade and Tariff Convention concluded in 1991, which confers exemption from customs duties, taxes and charges of equivalent effect on all imported products originating in member countries, and (2) the Convention of 23 July 1990 specifically covering trade in agricultural products. However, a start has yet not been made on applying these two conventions.

Tunisia ratified a free-trade agreement with the European Union in June 1996. Tunisia will phase out all import duties or equivalent charges on industrial goods over a 12-year period according to four separate timetables applying to different categories of products.



19.3 Bilateral agreements

Under bilateral trade agreements, Tunisia extends total customs duty exemption for all products originating in Algeria, Libya, Mauritania, Morocco, Bahrain, Guinea, Iraq, Jordan, Kuwait, Somalia, Syria, and the United Arab Emirates.

Bilateral trade agreements with Côte d'Ivoire, Egypt, Saudi Arabia, and Senegal provide for customs duty exemption on the basis of jointly agreed lists.

The bilateral trade agreement with Niger provides for tariff reduction for all products originating in the country.

Under bilateral trade agreements with Burkina Faso and Sudan, Tunisia grants tariff reductions for a list of agreed products.



2. PARA-TARIFF MEASURES

Additional charges

22.9 Additional charges n.e.s.

A "redevance de prestations douanières" (customs service fee) of 3% is

charged on all duties and taxes in conformity with the Finance Law of 1998. A "taxe professionnelle de compétitivité au profit du fonds de développement de la compétitivité industrielle" (FODEC) is charged at a rate of 1% on a list of industrial goods annexed to decree No. 2000-634 of 13 March 2000. The development fund to support industrial competitiveness was created by virtue of law No. 94-127 of 26 December 1994.

The development fund (FODEC) also comprises the following import taxes:

1. A "taxe sur les légumes et fruits" of 2% applicable to vegetables and fruits;
2. A "taxe sur le maïs et les tourteaux de soja" of 2% levied on maize and soja oilcake;
3. A "taxe sur les produits de la pêche" of 2% charged on fish, molluscs, and natural sponges under the 2002 Finance Law (law No. 2001-123 of 28 December 2001); and
4. A "taxe sur les conserves alimentaires" of 1% set on canned food and metallic packaging material.

A "taxe conjoncturelle sur le ciment" of DA 1.200 per metric ton on imported cement was introduced by virtue of decree No. 2002-318 of 14 February 2002. This tax is scheduled to expire on 31 December 2003.



Internal taxes and charges levied on imports

23.1 General sales taxes

A "taxe sur la valeur ajoutée" (value added tax) is levied at four rates: (1) a normal rate of 18%; (2) a reduced rate of 6% on essential goods listed in table "B"; (3) an increased rate of 29% on luxury goods listed in table "C"; and (4) a reduced rate of 10% on computer equipment and parts thereof as well as motor vehicles not older than three years listed in table "B bis". Imports exempted from payment of VAT are listed in table "A". Value added tax was introduced on 1 June 1988 by means of law No. 88-61 of 2 June 1988, as amended, in particular by law No. 2001-123 of 28 December 2001 (the 2002 Finance Law) which added table "B bis" to the Value Added Tax Code.

Law No. 93-120 of 27 December 1993, the Investment Incentives Code allows for exemption from or reduction of VAT to 10% on products not locally produced. Incentives on locally produced products comprise exemption from VAT on a wide range of products listed under subsequent laws.



23.2 Excise taxes

Under law No. 88-62 of 2 June 1988, "droits de consommation" (consumption duties) are set on a number of goods, i.e. coffee, tea, mineral waters, beer, alcoholic beverages, tobacco and tobacco products, petroleum products, luxury goods, motor vehicles and consumer items. Rates are either specific or ad valorem. Ad valorem rates vary from 10% to 683%, with peak rates applied to alcoholic beverages.

Law No. 93-120, the Investment Incentives Code provides for exemption from consumption duties on certain imports.



5. AUTOMATIC LICENSING MEASURES

Automatic licence

52.7 Prior surveillance for sensitive product categories

Tunisia is a party to the Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances (1988) under which it is required to establish and maintain a system to monitor international trade in substances mentioned in Tables I and II of the Convention.



6. QUANTITY CONTROL MEASURES

Licensing under the authority of
Ministère du Commerce
37, Avenue Khéreddine Pacha
1002 Tunis

Tunisia's foreign trade is governed by law No. 94-41 of 7 March 1994 which embodies the principle of freedom of foreign trade, with the exception of a list of products affecting in particular security, public order, health and protection of the cultural heritage. Tunisia does not apply any quantitative or other restrictions to imports to which the free-trade regime applies. Imports covered by the free-trade regime require an import certificate under Article 2 of the above decree.

Non-automatic licensing

61.3 Licence for specified use

Products imported under suspensive customs regimes require an import authorization from the Ministère du Commerce.



61.43 Barter or counter trade

Counter trade transactions are carried out under the terms of an import authorization from the Ministère du Commerce.



61.52 Importers' own foreign exchange

Imports without payment are permitted subject to an import authorization from the Ministère du Commerce.



61.7 Prior authorization for sensitive product categories

Products excluded from the free-trade regime for the above mentioned reasons are importable under cover of an import authorization from the Ministère du Commerce. The list of restricted products is contained in table "A" and table "B" annexed to decree No. 94-1742 of 29 August 1994, as amended by subsequent texts. Table "B" (concerning products temporarily subject to import authorization under Article 39 of law No. 94-41 of 7 March 1994) was revoked by decree No. 2001-842 of 10 April 2001. Additional import authorization procedures are set out in Articles 24 to 35 of decree No. 94-1743 of 29 August 1994, as amended by decree No. 97-1934 of 29 September 1997.



Prohibitions

63.2 Suspension of issuance of licences

Counterfeit products are prohibited.

63.6 Prohibition on the basis of origin (embargo)

As a member of the League of Arab States, Tunisia applies the different degrees of the embargo decreed by this institution in 1954 with regard to products originating in Israel.

63.71 To protect human health

Effective from June 2001, the importation of toys containing ethylene glycols and intended for children not older than three years is prohibited.

63.74 To protect environment

As a party to the Montreal Protocol on Substances that Deplete the Ozone Layer (1987), Tunisia operates a ban on the import of controlled substances listed in Annex A to the Protocol (chlorofluorocarbons and halons) from any state not party to this convention.

63.76 To control drug abuse

In accordance with the provisions of the Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances (1988), Tunisia prohibits any importation of any narcotic drug or psychotropic substance contrary to the provisions of the 1961 Convention (Single convention on Narcotic Drugs), the 1961 Convention as amended or the 1971 Convention (Convention on Psychotropic Substances).

7. MONOPOLISTIC MEASURES

Single channel for imports

71.1 State trading administration

The State monopoly for the import of medicaments was assigned to the Tunisian Central Pharmacy (PCT) by law No. 90-105 of 26 November 1990. The PCT deals chiefly with imports of medicaments and pharmaceuticals listed in Chapter 30.

The Tunisian Petroleum Enterprise (ETAP) has a monopoly over the import of petroleum products, crude oil and natural gas. The Tunisian petroleum market is regulated by law No. 91-45 of 1 July 1991.

(Entreprise Tunisienne pour les Activités Pétrolières
27 bis, Avenue Khéreddine Pacha B.P. 367
1002 Tunis-Belvédère)

The Grain Board has a monopoly over the import of durum wheat, common wheat and barley. The monopoly to import cereals was assigned to the Grain Board by the decree-law of 3 April 1962.

(Office des Céréales
30, Rue Alain Savary
Tunis)

Under Article 44 of Finance Law No. 74-101 of 31 December 1994, the National Alcohol Agency (RNA) is responsible for operating the alcohol monopoly (non-rectified ethyl alcohol over 80 per cent by volume or more) under the decree of 20 November 1927, as amended. However, private traders may import alcohol under the general or special derogations provided for in Articles 94 of the above decree, as amended by law No. 59-113 of 28 September 1959.

Since 1981, together with the Kairoun Tobacco Factory (MTK), the National Tobacco and Matches Agency (RNTA) has a State monopoly over the import of cigarettes, cigars and tobacco.

The Pasteur Institute of Tunis (IPT) has a monopoly over the import of serums, allergens and vaccines for human use and vaccines for veterinary use, of which 80 per cent of consumption is reserved for the public sector (Ministry of Health, Ministry of Agriculture, Ministry of National Defence, Ministry of the Interior) responsible for carrying out national vaccination programmes. The IPT was granted the monopoly because of its technical expertise by law No. 87-20 of 18 May 1987, supplementing law No. 58-35 of 15 March 1958.



Compulsory national services

72.1 Compulsory national insurance

According to decree No. 81.596 of 24 November 1981, all shipments with the exception of imports realized by non-residents and petroleum searching companies must be insured in the Tunisian insurance market.



8. TECHNICAL MEASURES

Technical regulations

Standards are formulated and enforced by the Institut National de la Normalisation et de la Propriété Industrielle
INNORPI
Cité El Khadhra par Rue Alain Savary
1003 Tunis le Belvédère
B.P. 23
1012 Tunis

81.1 Product characteristics requirements

Standards registered at the Institut National de la Normalisation et de la Propriété Industrielle (INNORPI) cover virtually all sectors. Draft standards are published in the Official Bulletin of the INNORPI. Mandatory technical regulations, conformity assessment procedures and standards are published in the Official Journal of the Tunisian Republic.

A major exception to standards registered at the INNORPI are pharmaceutical products which are under the authority of the Ministère de la Santé Publique.

Standards which affect the public interest and health, the security or the protection of the people and the environment are mandatory. This may imply the obligation to pass a conformity test.

Standard requirements are set on food additives under the corresponding decree of 28 January 1986.

In conformity with memorandum 77/00/2000 of 23 May 2000, all imports of raw materials and finished goods require a sanitary certificate from the country of origin, a certificate stating the amount of dioxin residue, and a certificate authorizing the marketing or consumption of the product in the country of origin.

Under decree No. 2001-1205 of 22 May 2001, certain measuring instruments may only be imported subject to conformity requirements established by the Metrological Service.

Maximum pesticide residues tolerated in food are established for plant and animal products intended for human consumption.

Certain imports including dry or powdered milk, meat, live animals, and animal semen must be effected from a B.S.E.-free country.



81.1 Product characteristics requirements

81.3 Labelling requirements

National or international standard requirements are set on computer equipment. Technical data and directions must be written in English, French or Arabic.



81.1 Product characteristics requirements

81.5 Testing, inspection and quarantine requirements

Under decree No. 94-1744 of 29 August 1994, a wide range of imported goods are subject to technical controls whose modalities vary according to the concerned list: List "A" products are submitted to a systematic control service; List "B" products are submitted to a certification regime; and List "C" products are submitted to a conformity control with the conditions defined by the corresponding specifications.

Specific certificates are required for the importation of animals and plants: (1) a certificate of purity and origin for live animals, meats, raw skins, vegetables, food additives, feed, beverages and other foodstuffs; (2) a phytopathological certificate for live plants and fresh vegetables; (3) a certificate of origin and non-infection for bees and honey; and (4) a certificate of non-contamination from radioactivity for foodstuffs and feed.



81.3 Labelling requirements

81.4 Packaging requirements

The Consumer Protection Law (law No. 92-117 of 7 December) gives general guidance on policies on labelling and packaging, while various standards, varying according to individual products, involve specific rules. A compulsory standard on food requires all pre-packed food commodities to be labelled with specific information.

Toys intended for children not older than three years are prohibited if they contain ethylene glycols in conformity with a decision of June 2001.



81.4 Packaging requirements

Packaging requirements are set on bio-agricultural products in conformity with decree No. 2000-409 of 14 February 2000.



81.5 Testing, inspection and quarantine requirements

Imports are subject to various testing, inspection and quarantine requirements; i.e. quarantine controls for live animals, fresh meat and raw skins, phytosanitary controls for potatoes seeds (circular No. 3729 of 30 October 1998), and conformity controls for radio and telecommunication equipment (decree No. 98-1818 of 21 September 1998), as well as yarns and woven fabrics.

